

BEFORE

THE PUBLIC SERVICE COMMISSION OF

SOUTH CAROLINA

DOCKET NO. 2017-381-A

IN RE:

Office of Regulatory Staff's Petition for an
Order Requiring Utilities to Report the
Impact of the Tax Cuts and Jobs Act

OUTSTANDING ISSUES LIST

As required by Standing Hearing Officer Directive Order No. 2020-62-H, Respondent Palmetto Utilities, Inc. ("PUI") and Palmetto Wastewater Reclamation LLC ("PWR") submit the following list of issues they perceive to be outstanding in the above-referenced docket:

1. As to PUI only,¹ the Office of Regulatory Staff ("ORS") request that jurisdictional utilities be required to record as a regulatory liability and return to customers amounts comprising the reduction in Federal income tax liability as a result of the reduction in corporate income tax rates under the Federal Tax Cuts and Jobs Act of 2017, from and after its effective date of January 1, 2018.

2. As to both PUI and PWR, the Settlement Agreement by and among PUI, PWR, LandTech, LLC, Lake Carolina Development, Inc., Building Industry Association of Central South Carolina, Home Builders Association of South Carolina, and ORS, regarding the use of the "present value" methodology approved by the Commission in Order No. 88-237 for purposes of

¹ As to PWR, this issue was resolved by virtue of the settlement agreement between it and ORS approved by Commission Order No. 2019-314 issued May 14, 2019, in Docket No. 2018-82-S.

collecting a tax multiplier from all contributors of utility plant.

Respectfully submitted,

/s/ John M. S. Hoefer

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Columbia, South Carolina